DEPARTMENTAL CONTROL REVIEW TRUST FUND SEGREGATION OF DUTIES MATRIX

Department:	
Audit #:	
Preparer:	Date:
Reviewer:	Date:

Interviewee: Title:

		EMPLOYEE NAME						
	A	В	С	D	E	F	G	I
Receipting and Depositing:								
Receives trust fund monies								
2. Prepares Deposit Order (D.O.)								
3. Reviews D.O. and compares to supporting collection records.								
Recording:								
4. Records trust fund receipts to subsidiary and/or general ledger.								
5. Records trust fund disbursements to subsidiary and/or general ledger.								
Disbursing:								
6. Custodian of the Request for Trust Fund Check forms.								
7. Prepares the Request for Trust Fund Check								
8. Reviews the Request for Trust Fund Check and compares to supporting documents								
9. Authorizes the Request for Trust Fund Check								
Reconciling:								
 Reconciles subsidiary ledgers to General Ledger. 								
11. Reviews and approves reconciliations								

Legend for Segregation of Duties Matrix (Employee Name/Title):

A	E	
В	F	
C	G	
D	Н	

See Internal Control Questionnaire (ICQ) question #3, pg. 2.